

**AMENDMENTS TO THE CLAIMS**

The following listing of claims replaces all prior versions of claims in the application.

1. (Original): A polarizing element comprising a polarizer, a negative C plate, a positive A plate, and a positive C plate each arranged on one side of the polarizer, wherein:

the positive A plate is arranged between the polarizer and the positive C plate such that a slow axis of the positive A plate is substantially perpendicular to an absorption axis of the polarizer; and

the positive C plate has  $R_{th_{PC}}[590]$  of -60 nm or less.

2. (Original): A polarizing element according to claim 1, wherein the negative C plate has  $R_{th_{NC}}[590]$  of 30 nm to 200 nm.

3. (Original): A polarizing element according to claim 1 or 2, wherein a sum of  $R_{th_{NC}}[590]$  of the negative C plate and  $R_{th_{PC}}[590]$  of the positive C plate is -150 nm to -30 nm.

4. (Currently Amended): A polarizing element according to ~~any one of claims 1 to 3~~ claim 1 or 2, wherein the negative C plate comprises a polymer film containing as a main component at least one thermoplastic resin selected from the group consisting of a cellulose-based resin, a polyamideimide-based resin, a polyether ether ketone-based resin, and a polyimide-based resin.

5. (Currently Amended): A polarizing element according to ~~any one of claims 1 to 4~~ claim 1 or 2, wherein the positive A plate has  $R_{PA}[590]$  of 60 nm to 180 nm.

6. (Currently Amended): A polarizing element according to ~~any one of claims 1 to 5~~ claim 1 or 2, wherein the positive A plate comprises a stretched film of a polymer film containing a styrene-based resin.

7. (Currently Amended): A polarizing element according to ~~any one of claims 1 to 6~~ claim 1 or 2, wherein the positive C plate comprises a solidified layer or cured layer of a liquid crystal composition containing a liquid crystal compound in homeotropic alignment.

8. (Original): A polarizing element according to claim 7, wherein the liquid crystal composition comprises a liquid crystal compound having at least one polymerizable functional group in a part of a molecular structure.

9. (Currently Amended): A polarizing element according to claim 7 [[or 8]], wherein the solidified layer or cured layer of a liquid crystal composition containing a liquid crystal compound in homeotropic alignment has a thickness of 0.6  $\mu$ m to 20  $\mu$ m.

10. (Currently Amended): A liquid crystal panel comprising the polarizing element according to ~~any one of claims 1 to 9~~ claim 1 or 2 and a liquid crystal cell.

11. (Original): A liquid crystal panel according to claim 10, wherein the liquid crystal cell comprises a liquid crystal layer containing nematic liquid crystals in homogeneous alignment in the absence of an electrical field.

12. (Currently Amended): A liquid crystal television comprising the liquid crystal panel according to claim 10 [[or 11]].

13. (Currently Amended): A liquid crystal display apparatus comprising the liquid crystal panel according to claim 10 [[or 11]].